

“Exhibit G-11”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

October 23, 2006
Invoice No. *****

For Legal Services Rendered Through August 31, 2006

Thomas J. Allison

Matter No. 34585-00012

Plan and Disclosure Statement

- | | |
|-------------------|--|
| 08/01/06 A Jarvis | .10 Telephone conference with T. Allison regarding plan issues, negotiations with bidders, exclusivity extension. |
| 08/01/06 A Jarvis | .20 Telephone conference with J. Atkinson and J. Nugent regarding plan provisions. |
| 08/01/06 A Jarvis | .07 Conference with P. Hunt regarding plan issues, plan drafting. |
| 08/01/06 A Jarvis | 2.33 Draft disclosure statement, plan revisions. |
| 08/01/06 S Strong | .24 Exchange emails with K. G. Glade regarding collateral information requested by potential purchaser under a Plan (0.2); review signed confidentiality agreement from purchaser under a Plan, and forward same to J. Nugent and J. Reed (0.2); review emails from S. Freeman and A. W. Jarvis regarding plan process issues and exclusivity, and exchange emails with A. W. Jarvis regarding same (0.3). |
| 08/02/06 P Hunt | .36 Read e-mails regarding plan/exclusivity issues (.3); read draft disclosure statement and determine information needed for plan formation (.3); read new bidder term sheet regarding plan structure (.5). |

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08/02/06 A Jarvis	.46 Conference call with potential bidder regarding interest, terms of bid.
08/02/06 A Jarvis	.14 Telephone conference with T. Allison, J. Atkinson, J. Reed regarding negotiations with bidder.
08/02/06 A Jarvis	.40 Review and revise plan and disclosure statement.
08/02/06 A Jarvis	.17 Telephone conference with J. Atkinson and J. Nugent regarding plan issues, plan draft.
08/03/06 P Hunt	2.10 Office conference with S. C. Strong regarding plan formation and strategy (.5); review potential bid (.1); draft plan with new information contained in bid (5.7).
08/03/06 A Jarvis	.10 Correspondence regarding bidder inquiries, potential offer.
08/03/06 S Strong	.10 Telephone conference with A. W. Jarvis regarding negotiations with potential purchaser under a plan (0.2); email to T. Allison regarding same (0.1).
08/03/06 S Strong	.16 Discuss case background and Plan drafting issues and strategies with P. Hunt (.5).
08/04/06 P Hunt	2.54 Draft plan.
08/07/06 P Hunt	2.24 Draft plan, including drafting of claims procedure and implementation sections (6.7).
08/07/06 A Jarvis	.54 Telephone conference with potential bidders regarding confidential proposal to be submitted by bidder; correspondence regarding same; review of term sheet.
08/07/06 S Strong	.06 Review confidentiality agreements from 2 new proposed purchasers under a plan, and telephone conference with J. Reed regarding same (.2).

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08/08/06 P Hunt	1.00 Telephone conference with A. W. Jarvis regarding motion to extend exclusive period (.1) research on Ninth Circuit 1121(d) standard (.7); read cases (.5); review docket to get information on committees (.3); draft motion to approve stipulation on exclusive period (1.4).
08/08/06 A Jarvis	.50 Review purchase offers, presentation prepared for Committee meeting.
08/08/06 A Jarvis	.14 Discussion with T. Allison and S. Smith regarding plan options, committee meeting.
08/08/06 A Jarvis	.10 Correspondence regarding preparation of materials for Committee for plan evaluation.
08/08/06 S Strong	.16 Discussions with T. Allison, J. Atkinson and A. W. Jarvis reorganization strategies and potential purchasers under a plan (.5).
08/09/06 P Hunt	.16 Read e-mail from A. W. Jarvis regarding stipulated order on exclusive periods (.1); draft stipulated order regarding extending exclusive periods (.5).
08/09/06 A Jarvis	.10 Correspondence on order extending exclusivity.
08/09/06 S Strong	.80 Telephone conference with A. W. Jarvis regarding stipulated order needed regarding Plan exclusivity (0.1); confer with P. Hunt regarding exclusivity issues (0.2); prepare draft of stipulation to extend exclusivity and circulate for internal review (0.9); exchange emails with A. Landis regarding exclusivity (0.2); exchange emails with committees counsel regarding same (0.2); exchange emails with A. W. Jarvis regarding same (0.2); revise proposed stipulated order regarding exclusivity and transmit to committees counsel for signature (0.3); exchange further emails with committees counsel regarding same (0.3).
08/09/06 S Strong	.04 Review confidentiality agreement for new proposed purchaser under a plan and email to J. Reed regarding same (.1).

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08/10/06 A Jarvis	.34 Telephone conference with potential bidders, follow up conference with Mesirow regarding same.
08/10/06 A Jarvis	.10 Correspondence on order for extension of exclusive period.
08/10/06 S Strong	.70 Review email from C. Pajak regarding changes to stipulation regarding exclusivity, made changes, voice message to A. W. Jarvis and exchange emails with T. Allison regarding same (0.7); confer with P. Hunt and B. J. Kotter regarding same (0.3); regarding-circulate proposed Stipulated Order regarding exclusivity to committees counsel for signature, review responses, and exchange follow-up emails regarding same (0.4); exchange emails with local counsels office regarding lodging of proposed stipulated order, and telephone conferences with A. Hosey and L. Dorsey regarding same (0.7).
08/11/06 A Jarvis	.14 Correspondence on extension of exclusive period.
08/11/06 E Monson	.10 Discussions with S. C. Strong regarding issues on extension of exclusivity period and review e-mails (.3).
08/11/06 S Strong	.24 Exchange emails with C. Pajak and A. Jarvis regarding status of Stipulated Order regarding exclusivity (0.2); review docket regarding same and telephone conference with local counsels office regarding same (0.2); review Stipulated Order as entered today, review email from A. Landis regarding same, and email to and telephone conference with A. W. Jarvis regarding same (0.3).
08/11/06 S Strong	.06 Exchange emails with J. Nugent regarding confidentiality agreement from proposed purchaser under a plan (.2).
08/12/06 A Jarvis	.10 Correspondence with potential purchaser regarding discussions with committees.
08/12/06 A Jarvis	.14 Correspondence with T. Allison regarding plan options.

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08/13/06 P Hunt	1.96 Read and analyze Bidder 2 letter of intent (.6); revise plan draft with Bidder 2 letter of intent terms (5.3).
08/14/06 A Jarvis	.06 Telephone conference with potential purchaser regarding discussions with committees, revised term sheet.
08/14/06 A Jarvis	.16 Telephone conference with T. Allison and B. Faisal regarding sales process, formulation of plan.
08/14/06 A Jarvis	.34 Conference call with Committees regarding plan discussions.
08/14/06 A Jarvis	.14 Correspondence regarding plan discussions.
08/14/06 A Jarvis	.06 Correspondence with potential purchaser regarding further negotiations.
08/15/06 A Jarvis	.10 Correspondence with potential purchaser.
08/16/06 A Jarvis	.80 Meeting with potential purchaser, Mesirow team regarding plan issues.
08/16/06 A Jarvis	.50 Meeting with potential purchaser regarding plan options, possible plan structures, committee discussions.
08/16/06 A Jarvis	.16 Correspondence on plan issues, structure.
08/17/06 A Jarvis	.10 Correspondence on potential purchaser, term sheet.
08/17/06 A Jarvis	.10 Correspondence with potential purchaser.
08/17/06 A Jarvis	.06 Correspondence with Mesirow team regarding plan discussions.
08/17/06 A Jarvis	.10 Correspondence with Mesirow regarding plan issues.
08/18/06 A Jarvis	.46 Conference call with T. Allison regarding plan issues, Ashby loans, negotiations.
08/18/06 A Jarvis	.14 Conference call with bidder and T. Allison regarding negotiations on bid.

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08/18/06 A Jarvis	.30 Conference call with S. C. Strong and J. Atkinson regarding plan, document issues.
08/19/06 A Jarvis	.16 Correspondence on plan issues.
08/21/06 P Hunt	.24 Office conference with A. W. Jarvis and S. C. Strong regarding plan issues (.7).
08/21/06 A Jarvis	.14 Telephone conference with T. Allison regarding plan issues, IP issues, committee negotiations.
08/21/06 A Jarvis	.06 Correspondence with J. Atkinson regarding disclosure statement.
08/21/06 A Jarvis	.26 Conference with S. C. Strong and P. Hunt regarding plan and disclosure statement provisions, conforming same; discussion of how to treat certain issues and additional information needed.
08/21/06 A Jarvis	.50 Telephone conference with J. Atkinson, S. C. Strong, and T. Allison regarding document issues, meeting with J. Milanowski's attorney.
08/21/06 A Jarvis	.10 Correspondence on plan issues.
08/21/06 A Jarvis	.10 Correspondence on exhibits to plan.
08/21/06 A Jarvis	.16 Correspondence on disclosure statement.
08/21/06 S Strong	.64 Meet with A. W. Jarvis and P. Hunt regarding development of Plan and Disclosure Statement (0.8); exchange emails with J. Atkinson regarding same (0.2); review outline of Disclosure Statement and early draft of Plan, and analyze issues for drafting of Disclosure Statement (0.9).
08/21/06 S Strong	.24 Review and revise proposed changes to confidentiality agreement sent by potential asset purchaser under a plan, and send email to bidder attorney regarding same (0.6); exchange further emails with him regarding same (0.1).

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08/21/06 S Strong .30 Telephone conference with B. Fasel and J. Reed regarding another potential plan funders request for review of committees confidentiality agreements (0.1); telephone conference with E. A. Monson regarding same (0.1); review committees confidentiality agreements and send emails to B. Fasel and J. Reed regarding same (0.7).

08/21/06 A Tsu 6.70 Researching case law for precedent regarding exclusivity periods in Ninth Circuit (3.6); drafting motion for extension of same (3.1).

08/22/06 P Hunt 3.16 Telephone conference with S. C. Strong and Mesirow team regarding plan and disclosure statement issues (1.1); office conference with S. C. Strong regarding plan and disclosure statement issues (.3); draft plan, including Articles 7-13, and revising Articles 1-7 to include new purchase information (8.1).

08/22/06 A Jarvis .40 Telephone conference with S. C. Strong, T. Allison and S. Smith regarding meeting with J. Milanowski and R. Walker; plan negotiations.

08/22/06 A Jarvis .06 Correspondence on motion for extension of exclusivity.

08/22/06 S Strong 1.26 Participate in conference call with P. Hunt, J. Atkinson, J. Nugent and S. Smith regarding Plan and Disclosure Statement development and issues (0.9); further discussions with P. Hunt regarding Plan and disclosure statement issues (0.5); confer with A. W. Jarvis regarding same (0.3); telephone conference with A. W. Jarvis and S. Smith regarding same (0.2); work on drafting of Disclosure Statement (0.6); participate in conference call with A. W. Jarvis, T. Allison, and S. Smith regarding various Plan issues and proposed purchasers under a Plan (1.1); follow-up discussions with A. W. Jarvis regarding same (0.2).

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08/22/06 S Strong	.14 Review confidentiality agreements for two new proposed purchasers under a Plan, and exchange emails with J. Reed regarding same (.4).
08/23/06 P Hunt	2.94 Telephone conference with A. W. Jarvis, S. C. Strong and Mesirow team regarding plan and disclosure statement issues (1.4); draft plan (7.4).
08/23/06 A Jarvis	.10 Conference with S. C. Strong regarding discussion of difficult issues to address in plan. (1/3 time)
08/23/06 A Jarvis	.30 Correspondence on plan issues. (1/3 time)
08/23/06 A Jarvis	.40 Telephone conference with P. Hunt regarding discussion of potential resolutions of issues to be included in plan (.2); correspondence on review of plan proposal (.2). (1/3 time)
08/23/06 S Strong	1.06 Participate in telephone conference with A. W. Jarvis and T. Allison regarding Plan issues and developments (0.3); further discussions with A. W. Jarvis regarding same (0.2); participate in telephone conference with RQN and Mesirow Plan and Disclosure Statement teams regarding drafting and development of Plan and Disclosure Statement and related issues (1.3); further discussions with A. W. Jarvis and P. Hunt regarding same (0.2); review and analysis of revised draft of LOI received for bidder(0.4); confer with A. W. Jarvis regarding same (0.1); review of documents and analysis of issues relevant to drafting of Disclosure Statement (0.7).
08/24/06 P Hunt	2.66 Read new sale proposal (potential purchaser) (.5); office conference with S. C. Strong, joined by A. W. Jarvis regarding sale issues and revisions to plan (.7); revision to first bidder plan to include first potential purchaser's new offer (6.8).
08/24/06 A Jarvis	.14 Correspondence on tax issues (.2); correspondence with S. C. Strong regarding same (.2).

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08/24/06 A Jarvis	.20 Correspondence on disclosure statement. (1/3 time)
08/24/06 A Jarvis	.20 Correspondence with P. Hunt regarding plan issues. (1/3 time)
08/24/06 A Jarvis	.30 Correspondence on plan provisions. (1/3 time)
08/24/06 S Strong	.20 Review proposed Plan terms and comments on plan from FTDF committee and ECC committee, and forward same to P. Hunt (.6).
08/24/06 A Tsu	.80 Reviewing rules in preparation for drafting motion for an order extending exclusivity period (.5); reviewing docket for prior case history regarding same (.2); review prior stipulations regarding same (.1).
08/24/06 C Hurst	.84 Research liquidating trust agreements for plan.
08/25/06 P Hunt	.26 Compile and begin review of purchase term sheets (.3) office conferences with S. C. Strong regarding plan issues (.5).
08/25/06 A Jarvis	.10 Telephone conference with S. C. Strong regarding resolution of certain plan issues.
08/25/06 A Jarvis	.10 Telephone conference with S. C. Strong regarding working out plan concerns.
08/25/06 A Jarvis	.50 Correspondence on plan issues. (1/3 time)
08/25/06 A Jarvis	6.00 Draft plan of reorganization. (1/3 time)
08/25/06 B Kotter	.06 Exchange e-mail with M. Haftl regarding Plan issues (.2).
08/25/06 S Strong	1.30 Exchange emails with A. W. Jarvis regarding Plan issues (0.4); exchange emails with A. Landis and committees counsel regarding Plan exclusivity (0.3); telephone conference with A. W. Jarvis regarding same (0.3); telephone conference with R. Charles and A. W. Jarvis regarding same (0.2); email to committees counsel regarding debtors position on Plan negotiations (0.2); telephone conference with G. Garman regarding same (0.2); voice

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messages and email to T. Allison regarding same (0.2); exchange emails with E. Karasik regarding same (0.1); confer with P. Hunt regarding various Plan and Disclosure Statement drafting issues (0.6); continue work on Disclosure Statement drafting (1.4).

08/25/06 A Tsu	.90 Reviewing and editing motion to extend exclusive period.
08/26/06 P Hunt	2.90 Read alternate bids (1.0); office conference with A. W. Jarvis, S. C. Strong and Mesirow team regarding plan issues (1.3); read most recent version of disclosure statement and comment on same (.9); revise section of disclosure statement regarding binding nature of plan (.4); update plan based on changes made by A. W. Jarvis (4.5) memorandum to A. W. Jarvis and S. C. Strong regarding inconsistent provisions in plan, questions to be resolved (.6).
08/26/06 A Jarvis	.10 Telephone conference with S. C. Strong and P. Hunt regarding unresolved issues in plan. (1/3 time)
08/26/06 A Jarvis	3.80 Draft plan of reorganization. (1/3 time)
08/26/06 S Strong	1.40 Telephone conference with A. W. Jarvis regarding Plan issues (0.5); participate in conference call with A. W. Jarvis, P. Hunt, J. Atkinson, B. Fasel and S. Smith regarding Plan issues and term sheets (1.0); confer with P. Hunt and A. W. Jarvis regarding Plan and Disclosure Statement issues (0.2); review and analysis of various term sheets and proposals for Plan (1.1); further discussions with P. Hunt regarding same (0.2); continue drafting and revising Disclosure Statement (1.2).
08/27/06 P Hunt	2.80 Further revisions/amendments/additions of text to plan.
08/28/06 P Hunt	4.16 Revise and amend provisions of plan regarding trust and executory contracts (6.9); telephone conference with Committee regarding sale, plan and exclusivity issues (1.2); conference with A. W. Jarvis regarding plan issues (.2); draft

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disclosure statement regarding summary of plan (1.2); attend call with Committee regarding sale negotiations (1.0); read R. Charles proposal and analyze same (1.6); conference with S. C. Strong regarding UCC proposal, analysis for plan, and assignment of tasks (.4).

08/28/06 A Jarvis	.30	Conference with T. Allison and S. C. Strong (part of time) regarding plan issues, bids on assets. (1/2 time)
08/28/06 A Jarvis	.40	Meeting with Mesirow regarding plan issues. (1/3 time)
08/28/06 A Jarvis	.20	Telephone conference with T. Allison regarding plan issues. (1/3 time)
08/28/06 A Jarvis	1.10	Draft plan and disclosure statement. (1/3 time)
08/28/06 B Kotter	.04	Brief conference with S. C. Strong regarding research on plan and disclosure statement issues (.1).
08/28/06 E Monson	.80	Various conference with A. W. Jarvis, S. C. Strong, and P. Hunt to discuss plan and DS issues (.8).
08/28/06 S Strong	2.76	Review and analyze documents for, and drafting of, Disclosure Statement (2.7); continue analysis for and drafting of Disclosure Statement (2.1); continue drafting Disclosure Statement, and circulate draft to RQN and Mesirow teams for review and input (0.6); continue analysis for and drafting of post-petition events sections of Disclosure Statement, and circulate same to RQN and Mesirow teams for review and input (2.9).
08/28/06 S Strong	1.76	Telephone conference with A. W. Jarvis regarding exclusivity, claims bar date, and other Plan issues (0.2); confer with A. Tsu regarding same (0.2); discussions with P. Hunt regarding Plan issues (0.1); research executory contracts issue relating to Plan that was raised on call with committees (0.6); review email from R. Charles regarding Plan issues, and telephone conference with B. Fasel and J. Reed regarding same (0.3);

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telephone conference with A. W. Jarvis regarding Plan issues (0.3); exchange emails with R. Charles, M. Levinson and S. Freeman regarding Plan issues and further discussions needed (0.2); review and analysis of recent revisions to Plan/Acquisition term sheets of RB and SP (0.6); participate in conference call with T. Allison, A. W. Jarvis, J. Hermann, S. Freeman, and R. Charles regarding Plan issues and negotiations (0.7); further discussions with P. Hunt regarding plan and disclosure statement drafting issues (0.3); further discussion with A. W. Jarvis and P. Hunt regarding same (0.7); review relevant documents and draft certain definitions for P. Hunt for insertion in Plan (1.1).

08/29/06 P Hunt	3.16 Participate in Committee conference call regarding plan negotiations (1.2); conference with S. C. Strong and read email from A. W. Jarvis regarding plan drafting issues (.1); draft version of plan for circulation to Committees (1.7); research regarding tax and contract issues for plan (2.6); e-mail to A. W. Jarvis regarding plan (.1); telephone conference with A. W. Jarvis and S. C. Strong regarding plan negotiation issues (.3); conference call with S. C. Strong, A. W. Jarvis, T. Allison and S. Freeman regarding plan negotiations (1.0); revise proposed plan with most recent information (2.5).
08/29/06 A Jarvis	2.10 Draft plan and disclosure statement. (1/3 time)
08/29/06 A Jarvis	.30 Correspondence on term sheet for plan. (1/3 time)
08/29/06 S Strong	1.76 Review voice message from M. Kehl with legal question regarding liquidation analysis for Disclosure Statement (0.1); research regarding same, and telephone conference with M. Kehl regarding same (0.8); continue drafting and revising Disclosure Statement (1.1); participate in telephone conference with RQN and Mesirow teams regarding Plan negotiations and strategies (0.4); further discussions with B. Fasel, A. W. Jarvis and

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P. Hunt regarding Plan issues (0.2); confer with P. Hunt regarding additional Plan drafting issues (0.2); research regarding tax issues for Plan and Disclosure Statement, and email to A. W. Jarvis, P. Hunt, and K. J. Applegate regarding same (0.7); continue work on Disclosure Statement (0.8); review FTD committees proposed revisions to two draft term sheets, and UCCs proposed revisions to FTD/ECC term sheet for Plan (0.6); confer with A. W. Jarvis regarding various Plan and Disclosure Statement issues and strategies (0.4).

08/30/06 K Applegate	2.40 Review tax matters and disclosure statement (.4); discuss with N. E. Hall and G. T. Snow (.3); review sample tax disclosures for similar plan (1.2); discussions with P. Hunt and others on tax disclosures (.3); revise disclosures (.2).
08/30/06 P Hunt	2.46 Read numerous emails regarding lead bidder decision and amendments to plan (.3); incorporate provisions in UCC term sheet in plan (2.7); revise plan (4.0); attend part of Committees' call regarding exclusivity issues (.4).
08/30/06 A Jarvis	.20 Correspondence on extension of exclusivity. (1/3 time)
08/30/06 E Monson	2.00 Conferences with Mesirow regarding issues on Plan regulations and motion to distribute (2.0).
08/30/06 S Strong	1.20 Email to K. J. Applegate regarding tax issues in Disclosure Statement (0.1); confer with R. H. Madsen regarding litigation issues for Disclosure Statement, and review litigation summary (0.3); telephone conference with local counsels office regarding Disclosure Statement formatting and filing procedures (0.2); review provisions of current draft of Plan, and work on further drafting and revising of Disclosure Statement (1.7); telephone conference with J.

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Reed regarding liquidation analysis (0.1); telephone conference with A. W. Jarvis, T. Allison and B. Fasel regarding Plan issues (0.2); telephone conference with A. W. Jarvis, Mesirow team and proposed purchaser regarding term sheet and plan issues (0.2); telephone conference with A. W. Jarvis, T. Allison, S. Smith and J. Atkinson regarding Plan issues (0.3); further discussions with A. W. Jarvis regarding same (0.1); telephone conference with A. W. Jarvis and J. Atkinson regarding liquidation analysis for Disclosure Statement (0.4).

08/30/06 S Strong	.26 Telephone conference with T. Allison and J. Atkinson regarding new issues with term sheet from potential purchaser under a plan (0.3); telephone conference with A. W. Jarvis and Mesirow team regarding same (0.3); telephone conference with S. Smith regarding same (0.2).
08/31/06 P Hunt	1.86 Revise plan with new bid (3.2); research Sections 365 and 363 issues for plan (1.6); email memorandum to A. W. Jarvis regarding sale issues (.1); read and analyze Sections 365 and 363 regarding plan issues (.5); office conference with S. C. Strong regarding Sections 365 and 363 plan issues (.2).
08/31/06 A Jarvis	.10 Telephone conference with T. Allison, E. A. Monson and bidder attorney regarding bidding.
08/31/06 A Jarvis	.30 Review term sheets, discuss issues, status of bidding with J. Atkinson, T. Allison, B. Fasel and E. A. Monson.
08/31/06 A Jarvis	.10 Telephone conference with S. C. Strong regarding hearing, plan drafting.
08/31/06 S Strong	1.54 Exchange emails with C. Carlyon and L. Schwartz regarding request to extend exclusivity (0.2); telephone conference with E. A. Monson regarding same (0.1); confer with P. Hunt regarding Plan issues (0.2); review proposed memorandum of law regarding exclusivity from L. Schwartz, and exchange emails with E. Monson and L. Schwartz regarding same (0.3); continue drafting and revision Disclosure Statement (3.1);

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telephone conference with A. W. Jarvis
regarding status of negotiations with
proposed purchasers under a Plan (0.2);
confer with P. Hunt regarding same (0.2);
telephone conferences with T. Allison, A. W.
Jarvis and B. Fasel regarding more issues
concerning plan and proposed purchaser (0.3).

TOTAL FOR LEGAL SERVICES RENDERED

\$26,051.44

“Exhibit G-12”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

October 23, 2006
Invoice No. *****

For Legal Services Rendered Through August 31, 2006

Thomas J. Allison

Matter No. 34585-00015

Travel Time

08/03/06	A Jarvis	2.70	Travel from Salt Lake City to Las Vegas.
08/03/06	S Strong	1.70	Travel from SLC to LAS for hearings tomorrow (non-working portion of travel time) (1.7).
08/04/06	A Jarvis	.50	Travel to court.
08/04/06	A Jarvis	2.40	Travel from Las Vegas to Salt Lake City.
08/04/06	S Strong	2.40	Return travel from LAS to SLC (2.4).
08/08/06	A Brinkerhoff	3.50	Travel to Las Vegas offices of USA Commercial Mortgage.
08/08/06	A Jarvis	4.40	Travel from Salt Lake City to Santa Monica for meetings.
08/08/06	A Jarvis	.50	Travel to Committee meetings.
08/08/06	A Jarvis	.50	Travel back to hotel after Committee meetings.
08/08/06	E Monson	3.80	Travel to Las Vegas.
08/08/06	S Strong	2.80	Travel from Salt Lake City to Los Angeles for meetings with Mesirow and Committees today (non-working portion of travel time) (2.8).

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08/08/06	S Strong	4.10	Return travel from Los Angeles to Salt Lake City (4.1).
08/09/06	A Brinkerhoff	3.20	Travel from USA Commercial Mortgage offices in Las Vegas to Salt Lake City, Utah (3.2).
08/09/06	A Jarvis	.50	Travel to meetings with Ashby.
08/09/06	A Jarvis	1.00	Travel to and from continued meetings with Ashby.
08/09/06	A Jarvis	4.30	Travel from Century City to Las Angeles Airport to Salt Lake City after meetings.
08/09/06	E Monson	2.80	Travel from Las Vegas to Salt Lake.
08/15/06	A Jarvis	2.60	Travel from Salt Lake City to Las Vegas for hearings, meetings.
08/16/06	A Jarvis	.50	Travel from hotel to court for hearings.
08/16/06	A Jarvis	.50	Travel from court to USA Capital.
08/17/06	A Jarvis	3.40	Travel from Las Vegas to Salt Lake City.
08/21/06	A Brinkerhoff	4.20	Travel from Salt Lake City to Las Vegas.
08/21/06	B Kotter	4.50	Travel to Las Vegas from Salt Lake (4.5).
08/21/06	E Monson	4.50	Travel from Salt Lake City to USA offices in Las Vegas.
08/22/06	A Brinkerhoff	3.90	Travel from Las Vegas to Salt Lake City.
08/22/06	B Kotter	3.90	Travel from Las Vegas to Salt Lake City.
08/22/06	E Monson	3.90	Travel from Las Vegas to Salt Lake City.
08/28/06	A Jarvis	2.50	Travel from Salt Lake City to Las Vegas.
08/28/06	A Jarvis	2.70	Travel from Las Vegas to Salt Lake City.
08/30/06	A Jarvis	3.50	Travel from Salt Lake City to Las Vegas (including delay).
08/30/06	E Monson	3.50	Travel to Las Vegas.
08/31/06	A Jarvis	1.00	Travel to and from court.

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08/31/06 A Jarvis 3.50 Travel from Las Vegas to Salt Lake City.

08/31/06 E Monson 3.50 Travel from Las Vegas to Salt Lake City.

TOTAL FOR LEGAL SERVICES RENDERED

\$12,825.50

“Exhibit G-13”

STATEMENT OF ACCOUNT

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FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

October 23, 2006
Invoice No. *****

For Legal Services Rendered Through August 31, 2006

Thomas J. Allison

Matter No. 34585-00017

Regulatory Matters

08/09/06 M Pugsley	2.30 Review documents to be produced to SEC (1.8); conference with R. Madsen regarding privilege review (.5).
08/10/06 M Pugsley	3.50 Review documents to be produced to SEC (1.3); draft letter to L. Dean regarding same (.5); conference with M. Olson regarding D. Berkowitz and the NASD investigation (.3); review letter from NASD (.4); work on IP separation issues (1.0).
08/11/06 M Pugsley	3.80 Work on SEC subpoena (1.3); draft letter to L. Dean regarding same (.8); review production and coordinate transmittal (.7); research regarding privilege issues (1.0).
08/14/06 M Pugsley	2.60 Telephone conference with M. Olson regarding NASD inquiry (.3); telephone conference with R Creaser regarding same and J. Berkowitz (.7); research regarding trading away issues (1.2); review SEC subpoenas (.4).
08/15/06 M Pugsley	3.70 Review and gather documents responsive to SEC subpoenas (2.2); interview employees regarding subpoenas (1.5).

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08/17/06 M Pugsley	7.00 Obtain additional documents from USA and review same (2.9); search for responsive email for SEC subpoena (4.1).
08/18/06 M Pugsley	5.60 Review documents and research email to respond to SEC subpoena (3.5); review documents previously provided to determine if portion of subpoena have been responded to (2.1).
08/22/06 M Pugsley	6.50 Review documents regarding production to SEC (5.5); telephone conference with B. Baker regarding entry into building and other issues (.6); work on insurance claims (.4).
08/23/06 M Pugsley	3.30 Review documents for production to SEC (3.3).
08/24/06 M Pugsley	3.00 Review email and other documents for subpoena (3.0).
08/28/06 M Pugsley	6.50 Review emails regarding subpoena.
08/28/06 K Cassett	3.30 Meeting with M. Pugsley regarding document production (.3); begin bates numbering production (3.0).
08/29/06 M Pugsley	7.10 Review emails.
08/29/06 K Cassett	3.00 Continue bates stamping additional document production.
08/30/06 M Pugsley	6.50 Review email from J. Milanowskis computer regarding subpoena (6.5).
08/30/06 K Cassett	2.10 Continue bates stamping document production.
08/31/06 M Pugsley	6.70 Review email for subpoena (2.8); review documents to be produced for privilege (1.5); draft privilege log (.7); correspondence with L. Dean regarding production (.2); correspondence with L. Simonelli regarding privilege waiver (.4); preparation of documents for delivery to SEC (.6); draft cover letter (.5).
08/31/06 K Cassett	3.50 Continue bates stamping SEC document production.

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TOTAL FOR LEGAL SERVICES RENDERED

\$18,512.50